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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

INDUSTRIES AND MINES DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 7th July, 2021.

GUJARAT MUNICIPALITIES ACT, 1963.

No.GHU-102021-(35)-GID-102020-463-G:- WHEREAS certain draft rules were published as required by sub-section (3) of section 277 of the Gujarat Municipalities Act, 1963 (Guj.34 of 1964), at pages 66.1-66-6 of the Gujarat Government Gazette, Extraordinary, Part IV-B, dated the 26th February, 2021, under the Notification, Industries and Mines Department No. GHU : 102021-(06)-GID-102020-463-G, dated the 25th February 2021, inviting objections or suggestions from all the persons likely to be affected thereby, for a period of thirty days from the date of publication of the said notification in the *Official Gazette*.

AND WHEREAS, no objection or suggestion has been received by the Government in respect of the said draft:

NOW, THEREFORE, in exercise of the powers conferred by section 264B read with section 277 of the Gujarat Municipalities Act, 1963 (Guj. 34 of 1964), the Government of Gujarat hereby makes the following rules, namely:-

1. **Short Title** – These rules may be called the TATA Industrial Complex, Industrial Area Consolidated Tax Rules, 2021.
2. **Definitions** – In these rules, unless the context otherwise requires, –
 - (a) ‘Act’ means the Gujarat Municipalities Act, 1963;
 - (b) ‘allotment’ means land or building belonging to the Government or Corporation disposed by the Government or Corporation by way of sale, hire purchase or lease;
 - (c) ‘building’ means a building as defined in clause (2) of section 2 of the Act;
 - (d) ‘building used for residential purpose’ means any building or set of building within the same enclosure used by one and the same occupier as a human dwelling or as a place for the custody of property including animals, not intended for sale in the ordinary course or trade;
 - (e) ‘building used for business purpose’ means any building or set of buildings within the same enclosure used by one and the same occupier for preparing or manufacturing any kind of goods or providing services, or for trade, or for transport business, or for any purpose other than residential;
 - (f) ‘capital value’ means the market value of land and buildings as defined under these rules at the time of assessment from time to time;

- (g) 'corporation' means the Gujarat Industrial Development Corporation constituted under the Gujarat Industrial Development Act, 1962 (Guj. XXXIII of 1962);
- (h) 'consolidated tax' means the tax imposed in the notified area under these rules;
- (i) 'Industrial Area' means an area declared as such under clause (g) of section 2 of the Gujarat Industrial Development Act, 1962 (Guj. XXIII of 1962);
- (j) 'land' means the land as defined in clause (11) of section 2 of the Act;
- (k) 'market value of building' means the prevailing cost of construction of building per unit area as may be notified by the Corporation year to year based on the standard specifications adopted in the construction of building less the depreciation as per schedules:

Provided that the market value shall be increased or decreased up to ten percent by the Notified Area Officer in case where higher or lower specification than the standard specifications of the Corporation are used in respect of construction of private buildings;

- (l) 'market value of land' means the prevailing annual statement of rates (jantry) for industrial, residential and commercial purpose as declared by the revenue department for the year 2008-09 or as decided by corporation, whichever is higher.
- (m) 'notified area Authority' means Board of Management appointed under clause (b) of sub-section (1) of section 16 of the Gujarat Industrial Development Act, 1962 (Guj. XXIII of 1962);
- (n) 'occupier' means an allottee of the Corporation as a licensee, a lessee or an owner of property by virtue of conveyance deed as the case may be, or a person in possession of property by virtue of rent, lease or as a caretaker, trustee or otherwise or others of property situated within the Notified Area for the time being receiving the rent of any land or building whether on his own account or as an agent or trustee for any other person or for any other society or for any religious or charitable purpose or who would so receive the rent if such land or building were let to a tenant;

Explanation: Lessee means a person in possession of property by virtue of Lease deed, conveyance deed, rent lease shall have the same meaning as defined in the Disposal of property Regulations, 1967 of the Corporation or the Disposal of land Regulations, 1968 of the Corporation or the Rent Regulations, 1971, as the case may be;

- (o) 'Owner' means an owner as defined in clause (18) of section 2 of the Act;
- (p) 'Rateable value' means net amount arrived at after deducting a sum equal to one percent from the gross amount calculated at the rate of six per cent of the capital value of the land and building in question. The capital value being the market value of land and building in the notified area at the time of assessment of land and building;
- (q) 'Year' means a financial year.

3. Rate of Consolidated Tax -

- (1) A consolidated tax on all building and or lands situated within the limits of Industrial Area shall be levied at the rates specified in the Annexure-A, and Annexure-B in lieu of the following taxes;
 - (a) Tax on building or lands or both;
 - (b) General Sanitary cess;
 - (c) Lighting tax; and
 - (d) Such Taxes and levy as imposed under Gujarat Panchayat Act.
- (2) **Increase in Consolidated Tax:-** The quantum of tax arrived as per the rates specified in Annexures-A and B shall be increased between 5% and 10% every year on non-compound basis, in consultation with Board of Management of Industrial Area officer. However, this increase shall not be beyond 40% in each block year of 4 years than the previous block year or the Consolidated Tax that is arrived at after taking in to consideration the market value of land and building at the time quadrennial revision, whichever is less;
- (3) **Quadrennial Revision of Assessment:-** All properties situated in notified area once assessed for consolidated tax shall be subjected to quadrennial revision for every block year of four years applying the market rate of lands and building prevalent at the time of assessment and the consolidated tax shall be revised accordingly subject to the ceiling in the increase in the incidence of tax as stated hereunder;
- (4) **Ceiling on the increase in the incidence of tax due to increase in capital value:-** Once a property is assessed and its consolidated tax is fixed as per the prevailing market rate of land and building and at

the time of quadrennial revision for the subsequent block years the incidence of the tax increase beyond 40% of the tax levied in the previous block, the increase in the incidence of tax shall be restricted to 40% of the consolidated tax assessed in the previous block year in respect of the aforesaid property;

4. Exemption: -

- (1) The following shall be exempted from the consolidated tax:-
 - (a) Building and land belonging to the Central or State Government, Panchayat, District school board, notified area and Municipal school building;
 - (b) all building and lands which are declared protected monuments within the meaning of Ancient Monuments Preservation Act, 1904 or the Gujarat Ancient Monuments and Archaeological Sites and Remains Act, 1965 and not yielding any revenue or rent;
 - (c) all building and lands or portions thereof used or occupied exclusively for public worship or for schools, colleges, social and charitable institutions not making any profit.
- (2) Any occupier engaged in the manufacture of goods and services shall be exempted from the payment of tax as follows:-
 - (a) Total exemption for first year beginning from the date of allotment;
 - (b) fifty percent exemption for the second year
- (3) Any occupier, not being an allottee, shall not be entitled to the exemption as stated above for the first and second year in which the land and building was put to use for manufacturing of goods and services.
- (4) The properties belonging to Corporation shall be exempted from the payment of Tax as follows, namely:-
 - (i) the properties, which have been allotted or rented by Corporation, shall be fully exempted,
 - (ii) the properties allotted and resumed by the Corporation, shall be taxed on the lines of closed units.

5. Assessment and liability of the Consolidated Tax:-

- (1) The Tax shall be assessed and recovered so far as applicable to in accordance with the provisions of the Act.
- (2) An owner or occupier shall be jointly and severally liable for the payment of tax and arrears / unpaid taxes, if any, under these rules.
- (3) The owner or occupier of the superstructure of the building be jointly and severally liable for the payment of tax under these rules.
- (4) When any owner or occupier transfer his property in favour of other person by sale, lease or mortgage or transfers by any means such as merger, de-merger, amalgamation / acquisition, joint venture, the new owner or occupier of the property shall be liable to pay tax as per the prevailing market of land and building at the time of transfer.
- (5) The consolidated Tax shall be payable in advance in two instalments on or before the first day of April and first day of October in each year. After expiry of thirty days of service of bill penal Interest at the rate of 15% per annum shall be levied in addition to amount of consolidated tax payable.
- (6) Coercive measures for recovery of consolidated tax:- The Notified Area Authority shall take coercive measures for the recovery of consolidated Tax from the defaulter under section 133 and 134 of the Act.

6. Remissions and Refund:-

- (1) Where any building or land remained vacant and has not been used throughout the year or part thereof and prior notice to that effect is given to the Notified Area Authority, the remission or refund on *pro-rata* basis upto three – fourth of the amount of tax shall be granted from the date of intimation:

Provided that no remission or refund shall take effect for any period prior to the date of receipt of such notice and such notice shall be given each year. If, the property continues to remain vacant.
- (2) When any part of the building is demolished, the remissions or refund may be granted to the extent of reduction in the value of the property on the date of intimation demolition.

7. Notice in writing to be given:- It shall be the duty of the owner or occupier of a building or land to give a notice in writing to the Notified Area Authority within one month when –

- (a) a building is newly erected or constructed;
- (b) a building, which has been already assessed, is either extended, rebuilt, reconstructed or additions and alterations are made thereto or improvement has been made so as to raise its capital value.
- (c) a building or land which has already been assessed is divided;
- (d) a building is wholly or in part demolished or otherwise is in such state that it decreases its letting value.

Explanation :- The period of one month shall be counted from the date of completion or occupation of the building whichever is earlier in case of (a), (b), and (c) and from the date of occurrence of the event in case of (d) above.

8. Assessment on receipt of notice:-

- (1) When a notice in writing under rule 7 is received, the Notified Area Authority, after making such inquiry as he deems necessary, shall cause the building to be assessed.
- (2) After such assessment is made, the Notified Area Authority shall enter such valuation in a separate list and at the end of the year, such change made in the assessment, shall be entered in the authenticated assessment list.

9. Name of the owner in Assessment list, when the succession in dispute- When there is any dispute about the succession of any person whose name is entered as owner of any property in the assessment list, the name of such of the claimants to succession as in the possession of the property by actual occupation shall be entered as occupier in the assessment list and the tax shall be recovered from him/them until the settlement of the dispute or on the production of the order of a competent court.

10. Transferor and transferee to give notice in writing- Whenever, the title of any person primarily liable for payment of the tax in respect of any building or land is transferred by an instrument in writing or otherwise, the transferor and the transferee shall within three months after the transfer is effected, give notice in writing to the Notified Area Authority, who after making such inquiries as he deems necessary, order that the name of the transferee shall be entered in the assessment list in place of the transferor subject to prior clearance subject to prior clearance of arrears of consolidated tax due on the land and building. The transferee, thereafter, shall be liable for the payment of tax that may become due in respect of the property so transferred.

11. Heirs to give notice and their liability- In the case of the death of the owner of any land and building, primary liable for the payment of the Tax shall be of the person to whom the title of the property of the deceased has been transferred as heir or otherwise. Such person shall give a notice of such transfer to the Notified Area Authority within three months from the date of death of the deceased. The Notified Area Authority may after making such inquiry as he deems necessary, pass an order that the names of the heirs of the deceased may be entered in the assessment list and such heirs shall be liable for payment of Tax due for the whole year including arrears of Tax.

12. Decision of Notified Area Authority- The decision of the Notified Area Authority relating to tax and other matters shall be final.

ANNEXURE-A

(see rule 3 (1))

Rates of Consolidated Tax for Industrial and Commercial Properties

Name of Notified Area (1)	Rate of Consolidated Tax (2)
Tata Industrial Complex, Notified Area. At Northkotpura, (Taluka- Sanand) (District - Ahmedabad)	6.75% of Net Rateable Value

ANNEXURE-B

(See Rule 3 (1))

Rates of Consolidated Tax for Residential Properties and Properties belonging to Schools, Colleges, Social and Charitable Institutions yielding any revenue or rent for Tata Industrial Complex Industrial Area.

Name of Industrial Area (1)	Rate of Consolidated Tax (2)
Tata Industrial Complex, Industrial Area. At Northkotpura, Taluka- Sanand District - Ahmedabad	5% of Net Rateable Value

Note - When owner or occupier of residential property or of a property having low tax rate converts the property or part thereof into a use having higher tax rate, the portion of the property so converted shall be assessed according to its changed use.

SCHEDULE - 1

Manner of giving depreciation in cost of the building while assessing the consolidated tax.

Building shall be classified into three categories for the purpose of valuation of capital value and they shall be given depreciation as per following norms.

Category	Type of Building	Rates of Depreciation
A	RCC Structure + slab Roof (Expected life 90 years)	Nil for 5 years, 1% every year thereafter.
B	Pucca construction with AC (Asbestos) Sheet roof (Expected life 75 years)	Nil for 5 years, 2% every year thereafter.
C	Semi Pucca construction of tin roof. (Expected life 30 years)	Nil for 3 years, 3% every year thereafter.

By order and in the name of the Governor of Gujarat,

B. S. MEHTA,

Joint Secretary to Government.

